

AUG 28 2006

Art Unit 2627
Serial No.: 10/815,494Reply to Office Action of: 07/26/2006
Attorney Docket No.: R1861

REMARKS


RESPONSE TO RESTRICTION REQUIREMENT:

Claims 1-16 are pending in the present Application. Applicants elect Group II (Claims 11-16), but Applicants respectfully traverse the restriction requirement. The Examiner notes that the process recited in Claim 1 as originally filed could have been used to make another and materially different product from the one recited in Claim 11. Applicants have amended Claim 1 to specify that the product made by the process of Claim 1 is the magnetic recording head recited in Claim 11, and Claim 11 also specifies that the magnetic recording head is made by the process of Claim 1. Accordingly, Claims 1 and 11 are not patentably distinct, and the restriction requirement is therefore unnecessary. Applicants believe that the restriction requirement should be withdrawn for the reasons stated above and respectfully request consideration and allowance of Claims 1-16, but in the event that the restriction requirement is sustained, kindly accept Applicants' election of Group II and withdraw Claims 1-10 from consideration.

If it is believed that a telephone conversation would expedite the prosecution of the present application, or clarify matters with regard to its allowance, the Examiner is invited to contact the undersigned attorney at the number listed below.

The Commissioner is hereby authorized to charge payment of any required fees associated with this Communication or credit any overpayment to Deposit Account No. 23-1055.

Respectfully submitted,

Date: 8/28/06By: 
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